

# 2000 CALIFORNIA TAX POLICY CONFERENCE SCHEDULE

Workshop	Description	Workshop	Description	Workshop	Description
<b>Legislation</b> <i>(Like Gravity, It's the Law)</i>  <b>Wednesday, November 8, 1:00 p.m.</b>  <b>AND</b>  <b>Friday, November 10, 10:00 a.m.</b>	<p>This workshop will provide a brief summary of the most significant pieces of California tax legislation from the 2000 legislative session. The panel, representing divergent viewpoints, will use the majority of the time to discuss various tax issues confronting the legislature.</p> <ul style="list-style-type: none"> <li>Brian Putler – Assistant Director, Legislative Services Bureau, California Franchise Tax Board</li> <li>Lenny Goldberg – Executive Director, California Tax Reform Association, Sacramento, CA</li> <li>Wm. Gregory Turner – General Counsel/Legislative Director, California Taxpayers' Association, Sacramento, CA</li> </ul>	<b>Board of Equalization Update</b> <i>(The Board, Mr. Speed and Beyond)</i>  <b>Wednesday, November 8, 1:00 p.m.</b>  <b>AND</b>  <b>Thursday, November 9, 1:30 p.m.</b>	<p>The new Executive Officer of the State Board of Equalization (BOE) will discuss his objectives on policy issues and where he sees the Board in the future. In addition, representatives from the private sector and the BOE will discuss current and future issues involving property tax and sales and use tax.</p> <ul style="list-style-type: none"> <li>Timothy W. Boyer – Chief Counsel, California State Board of Equalization</li> <li>Warren Astleford – Senior Tax Counsel, California State Board of Equalization</li> <li>Charles J. Moll – Partner, Morrison &amp; Foerster LLP, San Francisco, CA</li> <li>James E. Speed – Executive Director, California State Board of Equalization</li> </ul>	<b>Analysis of Apportionment Factors/Methods</b> <i>(We're in Evolution – What's the Solution?)</i>  <b>Wednesday, November 8, 1:00 p.m.</b>  <b>AND</b>  <b>Thursday, November 9, 3:30 p.m.</b>	<p>This workshop will discuss the difficulties of applying traditional apportionment methods due to the changing economy and business operations.</p> <ul style="list-style-type: none"> <li>Carl A. Joseph – Tax Counsel, California Franchise Tax Board</li> <li>Richard W. Genetelli – President, The Genetelli Consulting Group, New York, NY</li> <li>Philip M. Tatarowicz – Partner/National Director, SALT Policy &amp; Standards, Washington, DC</li> </ul>
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<b>The Protest and Appeals Process</b> <i>(Life in the Fast Lane)</i>  <b>Wednesday, November 8, 3:00 p.m.</b>  <b>AND</b>  <b>Friday, November 10, 8:00 a.m.</b>	<p>This panel will discuss the proposed protest regulation, the expected consequences of revisions to the protest process for the Franchise Tax Board and anticipation on appeals to the Board of Equalization.</p> <ul style="list-style-type: none"> <li>Karen D. Smith – Supervising Tax Counsel, California Franchise Tax Board</li> <li>Richard E. Nielsen – Of Counsel, Pillsbury Madison &amp; Sutro LLP, San Francisco, CA</li> <li>Barry Weissman – Director, PwC LLP, Los Angeles, CA</li> </ul>	<b>Future of the Functional Test</b> <i>(At This Junction, Will It Function?)</i>  <b>Wednesday, November 8, 3:00 p.m.</b>  <b>AND</b>  <b>Friday, November 10, 10:00 a.m.</b>	<p>This panel will discuss the diverse positions taken in various states on whether there are one or two determination tests of business income.</p> <ul style="list-style-type: none"> <li>Frederick W. Campbell-Craven – Senior Tax Counsel, California Franchise Tax Board</li> <li>Jack L. Harper, CPA – Tax and Legal Services, PwC LLP, Raleigh, NC</li> <li>Deborah H. Mayer – Senior Counsel, Income Tax Litigation/Special Assistant Attorney General, Illinois Department of Revenue, Chicago, IL</li> <li>Glenn A. Smith – Shareholder, Heller Ehrman White &amp; McAuliffe, San Francisco, CA</li> </ul>	<b>New Issues and New Twists on Old Issues</b> <i>(Business Income Taxation in Today's World – May the Trend Be Your Friend)</i>  <b>Thursday, November 9, 3:30 p.m.</b>  <b>AND</b>  <b>Friday, November 10, 8:00 a.m.</b>	<p>This panel will generally discuss impending issues from a D.C. perspective; whether the corporate income tax base will continue to disappear and the taxation of pass-through entities.</p> <ul style="list-style-type: none"> <li>Phil Spielberg, Ph.D. – Director, Economic and Statistical Research Bureau, California Franchise Tax Board</li> <li>Robert Cline – National Director of SALT Policy Economics, Washington, DC</li> <li>Allen Prohofsky, Ph.D. – Tax Research Specialist, California Franchise Tax Board</li> <li>Kathleen K. Wright – Attorney/CPA, California State University, Hayward, CA</li> </ul>

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<b>Auditing the Manufacturer's Investment Credit (MIC)</b> <i>(What's the Shtick About the MIC?)</i>  <b>Wednesday, November 8, 3:00 p.m.</b>  <b>AND</b>  <b>Thursday, November 9, 1:30 p.m.</b>	<p>This panel will discuss the emerging issues and controversies resulting from audits involving the Manufacturer's Investment Credit.</p> <ul style="list-style-type: none"> <li>Geoffrey S. Way – Tax Counsel, California Franchise Tax Board</li> <li>Laura Bois – Program Specialist, California Franchise Tax Board</li> <li>Michael D. Herbert – State and Local Tax Partner, Arthur Andersen LLP, San Francisco, CA</li> <li>Douglas K. Powers – Tax Counsel, California Franchise Tax Board</li> </ul>	<b>Litigation</b> <i>(Working in the SALT Mines)</i>  <b>Thursday, November 9, 1:30 p.m.</b>  <b>AND</b>  <b>Friday, November 10, 10:00 a.m.</b>	<p>Representatives from the private and public sector will conduct an interactive discussion of significant pending litigation cases. The principal focus of the discussion will be on approximately 10 California cases, but may also include other state and local cases.</p> <ul style="list-style-type: none"> <li>Benjamin F. Miller – Director, Multistate Tax Bureau, California Franchise Tax Board</li> <li>Richard J. Ayoob – Partner, Ajalat, Polley &amp; Ayoob, Los Angeles, CA</li> <li>Steven J. Green – Deputy Attorney General, California Attorney General's Office</li> </ul>	<b>Hunt Wesson</b> <i>(Rumble in the Jungle)</i>  <b>Thursday, November 9, 3:30 p.m.</b>  <b>AND</b>  <b>Friday, November 10, 8:00 a.m.</b>	<p>This panel will engage in a discussion of the various arguments and points raised in the <u>Hunt Wesson</u> U.S. Supreme Court decision and the present state of efforts to address interest expense assignment to the respective class of income.</p> <ul style="list-style-type: none"> <li>Brian Toman – Chief Counsel, California Franchise Tax Board</li> <li>Michael J. McIntyre – Professor of Law, Wayne State University, Ann Arbor, MI</li> <li>Walter Hellerstein – Francis C. Shackelford Professor of Taxation, University of Georgia School of Law, Athens, GA</li> </ul>

## SESSIONS (THURSDAY ONLY)

Session	Time	Speakers
Breakfast Session	8:00 a.m.	Gillian Spooner – Director of Tax Policy, KPMG LLP, Washington, DC
First General Session:		
Humor in the High Court <i>(Tweedle Dee and Tweedle Dum)</i>	9:15 a.m.	<p>Convener: Annette Porini – Chief Deputy for Policy, California Department of Finance</p> <p>Speakers:</p> <ul style="list-style-type: none"> <li>Paul Frankel – Partner, Morrison &amp; Foerster LLP, New York, NY</li> <li>Richard Pomp – Professor of Law, University of Connecticut School of Law, Hartford, CT</li> </ul>
Second General Session:		
Internet <i>(Taxes.gov)</i>	10:45 a.m.	<p>Convener: James E. Speed – Executive Director, California State Board of Equalization</p> <p>Speakers:</p> <ul style="list-style-type: none"> <li>Dean Andal, Chair, California State Board of Equalization; Member, California Franchise Tax Board</li> <li>Gene N. Lebrun – Commissioner, National Conference of Commissioners on Uniform State Laws, Rapid City, SD</li> <li>William Petrocelli – Co-owner, Book Passage, Inc., Corte Madera, CA</li> </ul>
Luncheon Session	Noon	Hon. Kathleen Connell – State Controller; Chair, California Franchise Tax Board